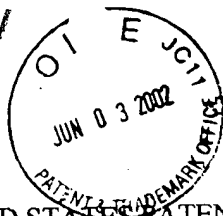


BEST AVAILABLE COPY



Docket No.: 1270-004

COPY OF PAPERS
ORIGINALLY FILED

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventors: Richard Alexander McGregor and Stephan Anthony Gravin

Serial No.: 09/865,346

Filed: May 25, 2001

For: **NUCLEOTIDE COMPOUNDS THAT BLOCK THE BITTER TASTE OF
ORAL COMPOSITIONS**

Commissioner for Patents
Washington, DC 20231

#695
RECEIVED 6-21-02

JUN 06 2002

TECH CENTER 1600/2900

POWER OF ATTORNEY

Sir:

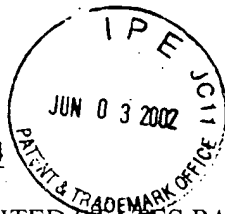
Linguagen Corp., a corporation of New York, hereby revokes all prior Power of Attorney and appoints as its attorneys in the above-identified application: Edward A. Hedman, Reg. No. 22,120; James V. Costigan, Reg. No. 25,669; Kenneth F. Florek, Reg. No. 33,173; Alan B. Clement, Reg. No. 34,563; and Martin F. Endres, Reg. No. 35,498, all of the Firm HEDMAN & COSTIGAN, P.C., 1185 Avenue of the Americas, New York, NY 10036-2646, Telephone No. (212) 302-8989, with full power to take any and all actions and to transact in connection therewith all business in the United States Patent and Trademark Office. Please address all future correspondence to:

James V. Costigan, Esq.
HEDMAN & COSTIGAN, P.C.
1185 Avenue of the Americas
New York, NY 10036-2646
Telephone: (212) 302-8989

Linguagen Corp.

Dated: 5/22/02

By: Harvey D. Homan
Harvey D. Homan
President & CEO



COPY OF PAPERS
ORIGINALLY FILED

1616

Docket No.: 1270-004

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Richard McGregor, et al

Serial No.: 09/865,346

Filed: May 25, 2001

)
)
) Group Art Unit: --
)
) Examiner: --
)
)

RECEIVED

JUN 06 2002

TECH CENTER 1600/2900

For: **NUCLEOTIDE COMPOUNDS THAT BLOCK THE BITTER TASTE OF
ORAL COMPOSITIONS**

New York, NY 10036
May 23, 2002

Commissioner for Patents
Washington, DC 20231

LETTER TRANSMITTING POWER OF ATTORNEY

SIR:

Attached hereto is a Power of Attorney. Please make the Power of
Attorney of record in the present application.

The Commissioner is hereby authorized to charge any additional fees or
credit any overpayment to Deposit Account No. 08-1540. A duplicate copy of this sheet
is enclosed.

Respectfully submitted,

James V. Costigan
Registration No. 25,669

HEDMAN & COSTIGAN, P.C.
1185 Avenue of the Americas
New York, NY 10036-2646
(212) 302-8989

I hereby certify that this correspondence is being
deposited with the United States Postal Service as
first class mail in an envelope addressed to:

Commissioner for Patents
Washington, DC 20231

on May 23, 2002

James V. Costigan, Registration No. 25,669